



FROM COUNSEL

A Preventive Law Service of The Office of The Judge Advocate General
Keeping You Informed On Personal Legal Affairs

Self-Select PIN for e-filing Federal Tax Returns

The Self Select PIN for e-filing is a new program this tax season. It allows you to electronically sign your e-filed federal income tax return using a five digit Personal Identification Number (PIN) that you create. If you use it, you don't need to mail the IRS any forms (of course, unless you are paying tax). Read on to learn more.

What is the Self-Select PIN? It is any five numbers that you choose to enter as your electronic signature. Each taxpayer needs his own PIN (both spouses need their own if filing a joint return). Each may choose any five numbers (except 00000). You may use the PIN whether filing with our Tax Center software, a commercial preparer, or doing their own taxes using a personal computer. The IRS web site has more information: http://www.irs.gov/elec_svs/ss-pin.html.

Who may use the PIN to e-sign a tax return? Anyone who filed Form 1040, 1040A, 1040EZ or used TeleFile last year, individuals who did not file a tax return in the previous year and are 16 or older by December 31, 2000 are also eligible. Even military taxpayers with an APO/FPO address may use the Self-Select PIN when e-filing. A few military taxpayers won't be eligible - those who must file Form 2120, Multiple Support Declaration or Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents

Does my spouse need a PIN too? Yes, each of you must sign using a PIN, whether filing separately or jointly. Both you and your spouse can choose any five numbers (except all zeros). The choice is yours.

Can I enter a PIN for my spouse? No. The IRS *e-file* Signature Authorization should only be used to authorize your tax professional to enter the PIN in the absence of the taxpayer. This form allows you to authorize your tax professional to input your PIN. It is provided as a convenience for those taxpayers who are unavailable to personally enter their PINs.

What do I do if my filing status changed from last year?

If you changed *to* Married Filing Jointly, then you each use your individual Adjusted Gross Income and Total Tax from your 1999 tax returns.

If your status changed *from* Married Filing Jointly, then you both use the Adjusted Gross Income and Total Tax from your 1999 joint return.

FROM COUNSEL is one of a series of informative handouts containing general information on topics that legal assistance attorneys frequently advise on. Information provided is general in nature and does not constitute legal advice. Consult an attorney for specific legal advice for your particular situation. FROM COUNSEL is distributed to persons eligible for legal assistance under 10 USC 1044.

Where can I find the Adjusted Gross Income and Total Tax on my 1999 tax return?
On your 1999 tax return they are located as listed below:

The Adjusted Gross Income is on:

Form 1040 - Line 33

Form 1040A - Line 18

Form 1040EZ - Line 4

TeleFile Tax Record - Line 1

The Total Tax is on:

Form 1040 - Line 56

Form 1040A - Line 34

Form 1040EZ - Line 10

TeleFile Tax Record - Line K

How do I know my Adjusted Gross Income and Total Tax if I cannot locate my 1999 return? You may call the IRS toll free number at 1-800-829-1040. If you can provide certain information to the Customer Service Representative (such as your name, SSN and current address), you may receive your information over the phone. Or you may request a free transcript. It may take 7 to 10 days to receive a copy of the transcript.

If I have not filed a return before or did not need to file a tax return for Tax Year 1999, what amount do I enter for the Adjusted Gross Income and Total Tax?
Enter zero ("0") for both amounts.

If I don't want to use the PIN, can I still file electronically? Yes. You will need to sign Form 8453, U.S. Individual Income Tax Declaration for *e-file* Return, and your tax preparer will need to mail it to the IRS. If you file electronically using your personal computer, then you will need to sign Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS *e-file* On-Line Return, and mail it to the IRS.

Want to know more? Military members and spouses may contact their Unit Tax Advisor or the legal assistance office for more information on this or other income tax matters. Also visit the IRS web site on the Self-Select PIN:
http://www.irs.gov/elec_svs/ss-pin.html.

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